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Quarterly Summary of State and Local Tax Revenue

January-March 1982

Tax collections of State and local governments totaled \$259.7 billion during the 12 months ended with March 1982, an increase of 10.6 percent over the amount collected during the 12 months ended March 1981. State tax collections totaled \$160.1 billion, up 10.3 percent during this period and local government taxes amounted to \$99.6 billion, an increase of 10.9 percent. Table A provides a summary by type of tax.

During the first quarter of calendar 1982, collections of State and local taxes amounted to \$67.0 billion. Compared to the

corresponding quarter of 1981, this is a rise of \$5.4 billion, or 8.8 percent. Table 1 shows amounts for the current quarter and prior quarters since 1977.

Table 3 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 3 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month State and Local Tax Collections: March 1982 and 1981

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent change
	1982	1981	
Total.....	\$259,734	\$234,944	10.6
Property.....	78,685	71,570	9.9
Other than property.....	181,049	163,374	10.8
General sales and gross receipts.....	59,629	53,789	10.9
Motor fuel.....	10,323	9,780	5.6
Tobacco product sales.....	4,106	3,960	3.7
Alcoholic beverage sales.....	2,869	2,695	6.5
Individual income.....	50,229	44,530	12.8
Corporation net income.....	14,375	14,091	2.0
Motor vehicle and operators' licenses.....	6,292	5,846	7.6
All other.....	33,226	28,683	15.8

Note: Because of rounding, detail may not add to totals.

INTRODUCTION

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctua-

tions in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$66.6 billion during the first quarter of calendar 1982. This is a .7 percent increase over the \$66.1 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table B. Seasonally Adjusted Tax Collections, First Quarter 1982 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 1st quarter 1982 from--	
	1982		1981		
	1st quarter	4th quarter	1st quarter	4th quarter 1981	1st quarter 1981
Total.....	\$66,607	\$66,140	\$61,229	.7	8.8
Property.....	21,044	20,256	18,837	3.9	11.7
Other than property.....	45,563	45,884	42,392	-.7	7.5
General sales and gross receipts.....	14,894	15,019	13,901	-.8	7.1
Individual income.....	13,051	12,699	11,627	2.8	12.2
Corporation net income.....	3,413	3,742	3,530	-8.8	-3.3
Motor fuel.....	2,586	2,619	2,491	-1.3	3.8
Motor vehicle and operators' licenses	1,476	1,647	1,446	-10.4	2.1
Other.....	10,143	10,158	9,397	-.1	7.9
BY LEVEL OF GOVERNMENT					
State.....	40,111	40,722	37,530	-1.5	6.9
Local.....	26,330	25,370	23,575	3.8	11.7

Table 2 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1977, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through first quarter 1982. These factors are presented in Appendix B for the period 1977 through first quarter 1982.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts

refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 8 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

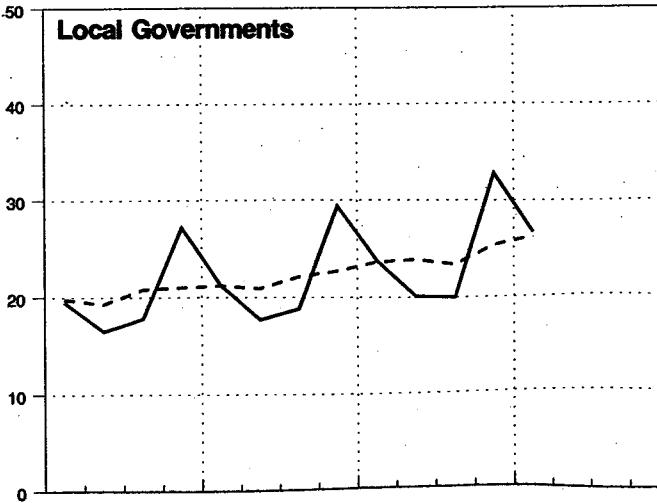
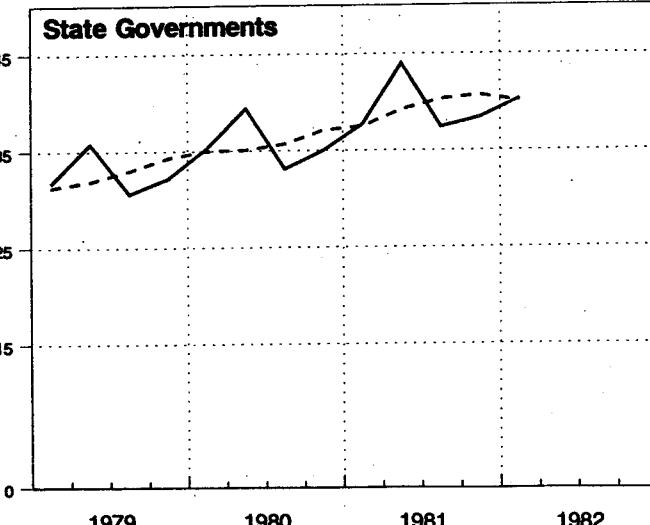
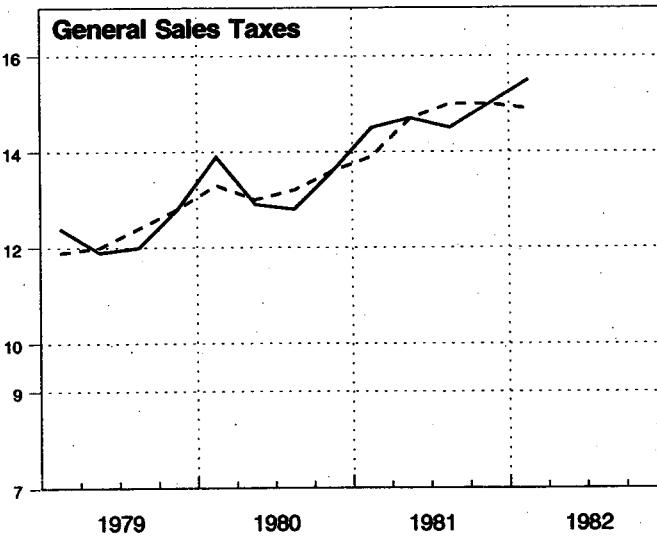
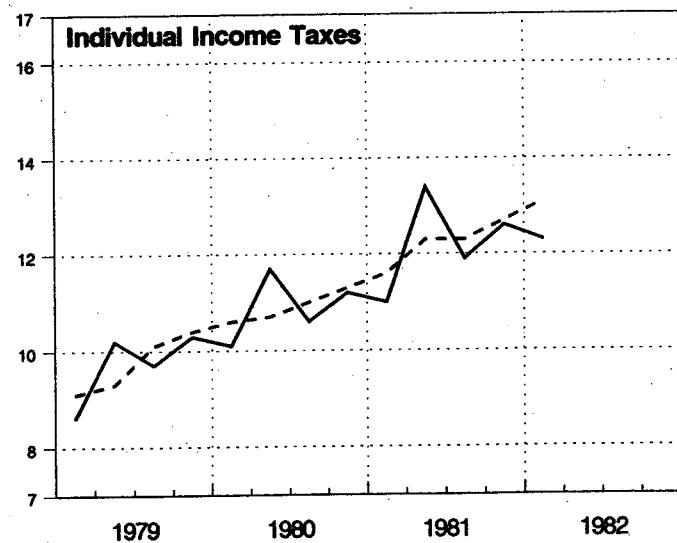
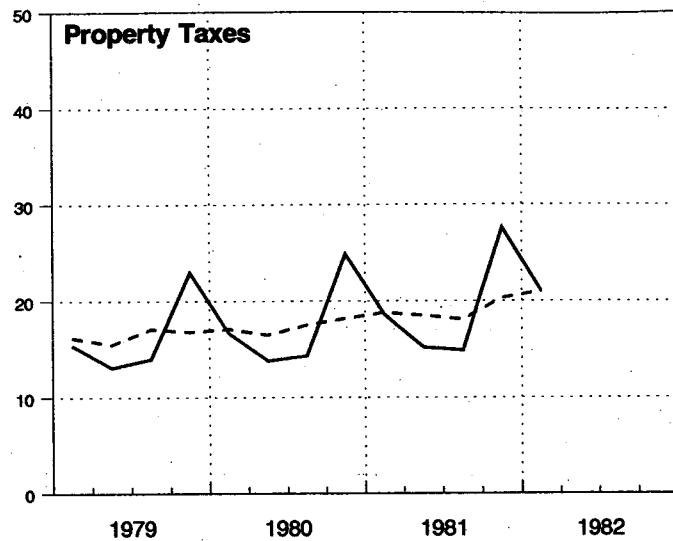
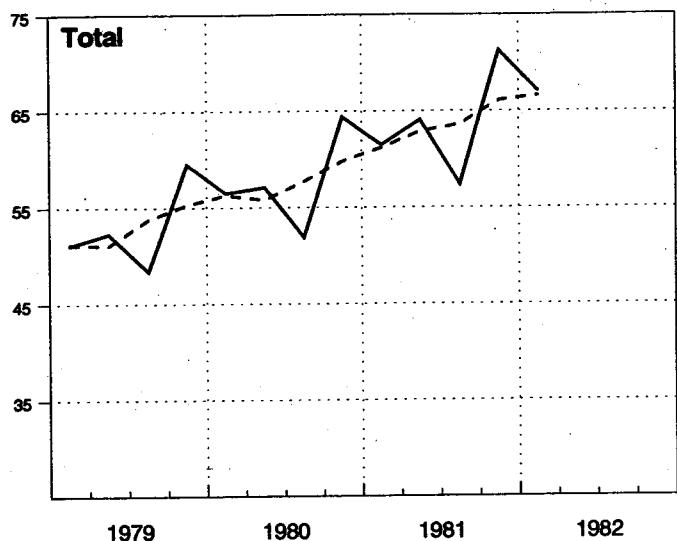
Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1981 and State Government Finances in 1980. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1979-80.

INTRODUCTION

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1979 to 1982 (in Billions of Dollars)**

— Actual tax collections
- - - Seasonally-adjusted tax collections



INTRODUCTION

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Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to-quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1977, as shown in table 1, are estimated based upon information from a re-

vised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 76 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

For further information concerning seasonal adjustment of these data, contact David Kellerman, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-5121). Inquiries regarding other aspects of this report may be directed to Henry Wulf, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-7664).

QUARTERLY TAX REPORT

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1982 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other	
QUARTERS													
1982:													
1ST QUARTER . . .	66 987	40 291	26 695	20 958	15 549	2 519	985	703	12 330	3 561	1 891	8 491	
1981:													
4TH QUARTER . . .	71 250	38 445	32 805	27 601	14 967	2 686	1 015	748	12 644	2 875	1 317	7 397	
3D QUARTER . . .	57 361	37 390	19 971	14 900	14 451	2 655	1 038	678	11 857	2 950	1 377	7 455	
2D QUARTER . . .	64 136	44 007	20 129	15 226	14 662	2 463	1 068	740	13 398	4 989	1 707	9 883	
1ST QUARTER . . .	61 543	37 739	23 804	18 613	14 518	2 424	933	696	10 985	3 705	1 866	7 803	
1980:													
4TH QUARTER . . .	64 387	34 960	29 427	24 858	13 560	2 535	1 014	677	11 213	2 745	1 200	6 585	
3D QUARTER . . .	51 915	33 084	18 831	14 345	12 775	2 424	1 015	654	10 645	2 744	1 253	6 060	
2D QUARTER . . .	57 099	39 385	17 715	13 754	12 936	2 397	998	668	11 687	4 897	1 527	8 235	
1ST QUARTER . . .	56 479	35 253	21 226	16 658	13 863	2 405	928	671	10 059	3 404	1 906	6 585	
1979:													
4TH QUARTER . . .	59 461	32 241	27 220	23 008	12 756	2 583	955	642	10 331	2 673	1 134	5 378	
3D QUARTER . . .	48 357	30 602	17 755	14 028	12 022	2 443	983	619	9 696	2 507	1 065	4 994	
2D QUARTER . . .	52 327	35 831	16 496	13 088	11 935	2 475	989	676	10 175	4 488	1 539	6 962	
1ST QUARTER . . .	51 143	31 670	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	5 564	
1978:													
4TH QUARTER . . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615	
3D QUARTER . . .	45 843	28 361	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 853	
2D QUARTER . . .	51 257	33 313	17 944	14 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398	
1ST QUARTER . . .	47 347	28 767	18 580	14 869	10 984	2 277	899	586	7 870	2 987	1 754	5 121	
1977:													
4TH QUARTER . . .	52 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237	
3D QUARTER . . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286	
2D QUARTER . . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716	
1ST QUARTER . . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749	
12 MONTHS ENDING													
MARCH 1982 . . .	259 734	160 133	99 600	78 685	59 629	10 323	4 106	2 869	50 229	14 375	6 292	33 226	
DECEMBER 1981 . . .	254 290	157 581	96 709	76 340	58 598	10 228	4 054	2 862	48 884	14 519	6 267	32 538	
SEPTEMBER 1981 . . .	247 427	154 096	93 331	73 597	57 191	10 077	4 053	2 791	47 453	14 389	6 150	31 726	
JUNE 1981 . . .	241 981	149 790	92 191	73 042	55 515	9 846	4 030	2 767	46 241	14 183	6 026	30 331	
MARCH 1981 . . .	234 944	145 168	89 777	71 570	53 789	9 780	3 960	2 695	44 530	14 091	5 846	28 683	
DECEMBER 1980 . . .	229 880	142 680	87 199	69 615	53 134	9 761	3 955	2 670	43 604	13 790	5 886	27 465	
SEPTEMBER 1980 . . .	224 954	139 963	84 992	67 765	52 330	9 809	3 896	2 635	42 722	13 718	5 820	26 258	
JUNE 1980 . . .	221 396	137 481	83 916	67 448	51 577	9 828	3 864	2 600	41 773	13 481	5 632	25 192	
MARCH 1980 . . .	216 624	133 927	82 697	66 782	50 576	9 906	3 855	2 608	40 261	13 072	5 644	23 920	
DECEMBER 1979 . . .	211 288	130 344	80 944	65 546	49 151	9 950	3 819	2 561	38 823	12 961	5 578	22 899	
SEPTEMBER 1979 . . .	205 685	126 883	78 802	63 912	47 921	9 878	3 806	2 553	37 581	12 429	5 470	22 135	
JUNE 1979 . . .	203 171	124 642	78 529	63 859	46 792	10 009	3 771	2 548	36 635	12 094	5 471	21 994	
MARCH 1979 . . .	202 101	122 124	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 430	
DECEMBER 1978 . . .	198 305	119 221	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 987	
SEPTEMBER 1978 . . .	196 959	116 081	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 609	
JUNE 1978 . . .	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042	
MARCH 1978 . . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	31 435	10 146	5 040	19 360	
DECEMBER 1977 . . .	182 772	106 111	76 661	64 164	38 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988	
SEPTEMBER 1977 . . .	177 934	103 433	74 501	62 252	37 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524	
JUNE 1977 . . .	173 977	100 233	73 744	61 828	36 391	9 165	3 615	2 248	28 789	9 021	4 863	18 057	
MARCH 1977 . . .	169 657	97 541	72 116	60 545	35 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618	

Note: Because of rounding, detail may not add to total. Property tax amounts are estimated subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1979-80. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

**Table 2 National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1982 and Prior Periods**

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1982:											
1ST QUARTER	66 607	40 111	26 330	21 044	14 894	2 586	13 051	3 413	1 476	10 143	
1981:											
4TH QUARTER	66 140	40 722	25 370	20 256	15 019	2 619	12 699	3 742	1 647	10 158	
3D QUARTER.	63 634	40 287	23 410	18 128	14 974	2 612	12 270	3 781	1 696	10 173	
2D QUARTER.	62 875	39 188	23 890	18 482	14 744	2 500	12 254	3 551	1 548	9 796	
1ST QUARTER	61 229	37 530	23 575	18 837	13 901	2 491	11 627	3 530	1 446	9 397	
1980:											
4TH QUARTER	59 849	37 078	22 737	18 197	13 621	2 477	11 261	3 589	1 510	9 194	
3D QUARTER.	57 742	35 653	22 069	17 474	13 234	2 379	11 028	3 518	1 553	8 556	
2D QUARTER.	55 812	35 061	20 911	16 534	12 993	2 427	10 680	3 497	1 384	8 297	
1ST QUARTER	56 328	34 979	21 232	17 121	13 277	2 478	10 639	3 206	1 457	8 150	
1979:											
4TH QUARTER	55 263	34 293	20 960	16 761	12 835	2 534	10 377	3 530	1 450	7 776	
3D QUARTER.	53 822	33 000	20 772	17 074	12 445	2 391	10 075	3 222	1 333	7 282	
2D QUARTER.	51 111	31 866	19 331	15 532	11 969	2 495	9 279	3 213	1 398	7 225	
1ST QUARTER	51 247	31 335	19 777	16 204	11 918	2 539	9 101	3 062	1 376	7 047	
1978:											
4TH QUARTER	49 828	30 721	19 190	15 454	11 624	2 474	9 139	2 857	1 345	6 935	
3D QUARTER.	51 121	30 435	20 004	11 269	2 501	9 126	2 806	1 348	7 067		
2D QUARTER.	50 368	29 577	20 847	17 319	10 887	2 425	8 910	2 748	1 383	6 696	
1ST QUARTER	47 784	28 373	19 267	15 980	10 545	2 378	8 292	2 741	1 272	6 576	
1977:											
4TH QUARTER	47 746	27 491	20 424	17 047	10 026	2 381	7 944	2 594	1 261	6 493	
3D QUARTER.	45 890	27 312	18 536	15 350	9 990	2 359	8 016	2 558	1 212	6 405	
2D QUARTER.	45 031	25 860	18 592	16 179	9 597	2 335	7 267	2 333	1 294	6 026	
1ST QUARTER	43 960	25 609	18 147	15 204	9 164	2 293	7 653	2 337	1 181	6 128	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1982:											
1ST QUARTER7	-1.5	3.8	3.9	-.8	-1.3	2.8	-8.8	-10.4	-.1	
1981:											
4TH QUARTER	3.9	1.1	8.4	11.7	.3	.2	3.5	-1.0	-2.9	-.2	
3D QUARTER.	1.2	2.8	-2.0	-1.9	1.6	4.5	.1	6.5	9.6	3.8	
2D QUARTER.	2.7	4.4	1.3	-1.9	6.1	.4	5.4	.6	7.0	4.3	
1ST QUARTER	2.3	1.2	3.7	3.5	2.1	.6	3.2	-1.6	-4.2	2.2	
1980:											
4TH QUARTER	3.7	4.0	3.0	4.1	2.9	4.1	2.1	2.0	-2.8	7.5	
3D QUARTER.	3.5	1.7	5.5	5.7	1.9	-2.0	3.3	.6	12.2	3.1	
2D QUARTER.	-.9	.2	-1.5	-3.4	-2.1	-2.1	.4	9.1	-5.0	1.8	
1ST QUARTER	1.9	2.0	1.3	2.1	3.4	-2.2	2.5	-9.2	.5	4.8	
1979:											
4TH QUARTER	2.7	3.9	.9	-1.8	3.1	6.0	3.0	9.6	8.8	6.8	
3D QUARTER.	5.3	3.6	7.5	9.9	4.0	-4.1	8.6	.3	-4.7	.8	
2D QUARTER.	-.3	1.7	-2.3	-4.1	.4	-1.7	2.0	5.0	1.6	2.5	
1ST QUARTER	2.9	2.0	3.1	4.9	2.5	2.6	-.4	7.2	2.3	1.6	
1978:											
4TH QUARTER	-2.5	.3	-6.1	-9.1	3.1	-1.1	.1	1.8	-.2	-1.9	
3D QUARTER.	1.5	3.5	-2.0	-1.8	3.5	3.1	2.4	2.1	-2.6	5.5	
2D QUARTER.	5.4	4.2	8.2	8.4	3.2	2.0	7.5	.3	8.7	1.8	
1ST QUARTER1	3.3	-5.6	-6.2	5.2	-.1	4.3	5.8	.9	1.3	
1977:											
4TH QUARTER	4.0	.7	10.2	11.1	.4	.9	-.9	1.4	4.1	1.4	
3D QUARTER.	1.9	5.6	-.4	-5.1	4.1	1.0	10.3	9.6	-6.6	6.3	
2D QUARTER.	2.4	1.0	2.3	6.4	4.7	1.9	-5.0	-2	9.6	-1.6	
1ST QUARTER	1.7	3.8	-2.6	-2.3	3.0	1.6	5.8	8.1	.5	3.4	

- Represents zero.

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

**Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1982
and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collection, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March		
		1982	1981	Percent change			1982	1981	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	78.1	99.2	^ -21.3	POLK COUNTY	303 170	142.1	136.7	4.0
MOBILE COUNTY	364 379	43.2	30.5	^ 41.6	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	423.7	385.4	9.9	SEDWICK COUNTY	366 531	158.9	154.1	18.5
PIMA COUNTY	531 263	185.2	176.6	4.9	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	67.8	69.4	-2.3	JEFFERSON COUNTY	684 793	153.8	148.2	3.8
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	303.6	262.1	15.8	LOUISIANA				
CONTRA COSTA COUNTY	657 252	266.3	234.4	13.6	EAST BATON ROUGE PARISH	366 164	48.2	42.0	14.8
FRESNO COUNTY	515 013	153.4	124.5	22.8	JEFFERSON PARISH	454 592	77.2	66.7	15.7
KERN COUNTY	403 089	227.9	178.0	28.0	ORLEANS PARISH	557 482	197.8	89.9	120.0
LOS ANGELES COUNTY	7 477 657	1 974.7	1 931.5	2.2	MARYLAND				
MONTEREY COUNTY	290 444	85.9	73.4	17.0	ANNE ARUNDEL COUNTY	370 775	107.0	90.3	18.5
ORANGE COUNTY	1 931 570	616.2	556.2	10.8	BALTIMORE CITY	786 775	249.3	227.1	9.8
RIVERSIDE COUNTY	663 923	221.9	187.2	18.5	BALTIMORE COUNTY	655 615	211.1	190.0	11.1
SACRAMENTO COUNTY	783 381	198.6	166.0	19.6	MONTGOMERY COUNTY	579 053	332.5	306.6	8.4
SAN BERNARDINO COUNTY	893 157	236.7	213.2	11.0	PRINCE GEORGES COUNTY	665 071	211.6	200.2	5.7
SAN DIEGO COUNTY	1 861 846	552.7	434.2	27.3	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	232.5	211.1	10.1	BRISTOL COUNTY	474 641	190.3	188.3	1.1
SAN JOAQUIN COUNTY	347 342	93.4	86.2	8.4	ESSEX COUNTY	633 632	341.0	356.8	-4.4
SAN MATEO COUNTY	588 164	250.2	207.0	20.9	HAMDEN COUNTY	443 018	173.3	184.1	-5.9
SANTA BARBARA COUNTY	298 660	99.0	84.1	17.7	MIDDLESEX COUNTY	1 367 034	850.0	894.9	-5.0
SANTA CLARA COUNTY	1 295 071	514.9	383.7	^ 34.2	NORFOLK COUNTY	606 587	411.4	402.5	2.2
VENTURA COUNTY	529 899	178.4	149.3	19.5	PLYMOUTH COUNTY	405 437	217.2	217.8	-3.
COLORADO									
DENVER COUNTY	491 396	211.9	197.5	7.3	SUFFOLK COUNTY	650 142	(NA)	514.7	(NA)
EL PASO COUNTY	309 424	90.8	81.5	11.4	WORCESTER COUNTY	646 352	265.1	262.2	1.1
JEFFERSON COUNTY	371 741	151.5	127.3	19.0	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	550.4	492.8	11.7	GENESEE COUNTY	450 449	255.8	215.1	18.9
HARTFORD COUNTY	807 766	472.8	438.4	7.8	INGHAM COUNTY	272 437	135.6	119.1	13.9
NEW HAVEN COUNTY	761 337	393.9	390.5	.9	KENT COUNTY	444 506	188.1	166.8	12.8
DELAWARE									
NEW CASTLE COUNTY	398 115	92.4	84.4	9.5	MACOMB COUNTY	694 600	428.5	372.2	15.1
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	308.1	245.0	25.8	WASHTEEN COUNTY	1 011 793	738.1	655.1	12.7
FLORIDA									
BROWARD COUNTY	1 014 043	454.0	325.5	^ 39.5	WAYNE COUNTY	264 748	214.8	180.6	18.9
DADE COUNTY	1 625 979	780.9	613.3	27.3	2 337 240	1 146.3	1 067.2	7.4	
DUVAL COUNTY	570 981	135.2	122.4	10.5	MICHIGAN				
HILLSBOROUGH COUNTY	646 960	197.9	156.7	26.3	GENESEE COUNTY	450 449	255.8	215.1	18.9
ORANGE COUNTY	471 660	159.3	127.1	25.3	INGHAM COUNTY	272 437	135.6	119.1	13.9
PALM BEACH COUNTY	573 125	298.3	247.6	20.5	KENT COUNTY	444 506	188.1	166.8	12.8
PINELLAS COUNTY	728 409	238.3	167.8	^ 42.0	MACOMB COUNTY	694 600	428.5	372.2	15.1
POLK COUNTY	321 652	80.7	71.4	13.0	OAKLAND COUNTY	1 011 793	738.1	655.1	12.7
GEORGIA									
DE KALB COUNTY	483 024	146.6	126.1	16.3	WASHTEEN COUNTY	264 748	214.8	180.6	18.9
FULTON COUNTY	589 904	316.5	294.7	7.4	WAYNE COUNTY	2 337 240	1 146.3	1 067.2	7.4
HAWAII									
HONOLULU COUNTY	762 874	185.7	166.2	11.7	MISSOURI				
ILLINOIS									
COOK COUNTY	5 253 190	2 690.4	2 092.5	28.6	JACKSON COUNTY	629 180	230.0	155.7	47.7
DU PAGE COUNTY	658 177	203.7	339.1	^ -40.0	ST LOUIS CITY	453 085	85.6	89.9	-4.8
KANE COUNTY	278 405	115.3	118.8	-2.9	ST LOUIS COUNTY	974 815	381.5	375.2	1.7
LAKE COUNTY	400 372	251.8	229.2	9.9	MISSOURI				
ST CLAIR COUNTY	265 469	56.7	48.5	16.9	DOUGLAS COUNTY	397 884	174.3	165.5	5.3
WILL COUNTY	324 460	113.6	130.0	^ -12.6	NEVADA				
INDIANA									
ALLEN COUNTY	294 335	90.7	87.6	3.5	CLARK COUNTY	461 816	88.4	132.6	-33.3
LAKE COUNTY	522 965	210.5	219.7	-4.2	GEORGIA				
MARION COUNTY	765 233	(NA)	(NA)	(NA)	BERGEN COUNTY	845 385	571.3	527.0	8.4
					BURLINGTON COUNTY	362 542	152.8	141.9	7.7
					CAMDEN COUNTY	471 650	238.0	210.8	12.9
					ESSEX COUNTY	850 451	486.8	448.3	8.6
					HUDSON COUNTY	556 972	270.9	232.5	16.5
					MERCER COUNTY	307 863	187.9	168.4	11.6
					MIDDLESEX COUNTY	595 893	353.8	316.5	11.8
					MONMOUTH COUNTY	503 173	285.6	262.8	8.7
					MORRIS COUNTY	407 630	292.1	264.2	10.6
					OCEAN COUNTY	346 038	195.5	181.2	7.9
					PASSAIC COUNTY	447 585	201.0	196.0	2.6
					UNION COUNTY	504 094	307.1	271.0	13.3

See footnotes at end of table.

QUARTERLY TAX REPORT

**Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1982
and Prior Periods—Continued**

(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended March		
		1982	1981	Percent change			1982	1981	Percent change
NEW MEXICO									
BERNALILLO COUNTY	419 700	92.7	90.7	2.2	PENNSYLVANIA--CONTINUED				
NEW YORK					LUZERNE COUNTY	343 079	63.3	55.0	15.1
ALBANY COUNTY	285 909	118.3	112.2	5.4	MONTGOMERY COUNTY	643 621	279.3	262.1	6.6
ERIE COUNTY	1 015 472	480.4	463.2	3.7	PHILADELPHIA COUNTY	1 688 210	448.5	382.1	17.4
MONROE COUNTY	702 238	433.7	386.4	12.2	WESTMORELAND COUNTY	392 294	100.3	85.7	17.0
NASSAU COUNTY	1 321 582	1 374.9	1 186.1	15.9	YORK COUNTY	312 963	71.8	62.8	14.3
NEW YORK CITY	7 071 030	3 529.7	3 238.4	9.0	RHODE ISLAND				
ONEIDA COUNTY	253 466	109.4	113.2	-3.4	PROVIDENCE COUNTY	571 349	268.1	224.0	19.7
ONONDAGA COUNTY	463 324	182.9	179.9	1.7	SOUTH CAROLINA				
SUFFOLK COUNTY	1 284 231	1 135.6	991.2	14.6	CHARLESTON COUNTY	277 308	78.9	68.0	16.0
WESTCHESTER COUNTY	866 599	782.1	720.4	8.6	GREENVILLE COUNTY	287 913	74.5	63.8	16.8
NORTH CAROLINA									
GUILFORD COUNTY	317 154	91.1	90.2	1.0	RICHLAND COUNTY	267 823	64.3	64.7	-.6
MECKLENBURG COUNTY	404 270	155.2	140.6	10.4	TENNESSEE				
WAKE COUNTY	300 833	89.1	80.8	10.3	DAVIDSON COUNTY	477 811	121.0	141.7	-14.6
OHIO									
CUYAHOGA COUNTY	1 498 295	677.6	654.9	3.5	HAMILTON COUNTY	287 740	77.3	82.3	-6.1
FRANKLIN COUNTY	869 109	277.0	255.8	8.3	KNOX COUNTY	319 694	77.9	70.0	11.3
HAMILTON COUNTY	873 136	337.7	306.9	10.0	SHELBY COUNTY	777 113	229.9	190.6	20.6
LORAIN COUNTY	274 909	88.5	85.4	3.6	TEXAS				
LUCAS COUNTY	471 741	177.8	119.0	249.4	BEXAR COUNTY	988 800	238.9	210.4	13.5
MAHONING COUNTY	289 487	74.7	70.4	6.1	DALLAS COUNTY	1 556 549	698.6	608.8	14.8
MONTGOMERY COUNTY	571 697	199.3	190.3	4.7	EL PASO COUNTY	479 899	(NA)	(NA)	
STARK COUNTY	378 823	103.5	99.1	4.4	HARRIS COUNTY	2 409 544	1 197.3	1 052.4	13.8
SUMMIT COUNTY	524 472	184.8	146.1	26.5	TARRANT COUNTY	860 880	179.6	159.0	13.0
OKLAHOMA									
OKLAHOMA COUNTY	568 933	117.9	120.3	-2.0	TRAVIS COUNTY	419 335	157.9	131.9	19.7
TULSA COUNTY	470 593	120.2	153.7	-21.8	UTAH				
OREGON									
MULTNOMAH COUNTY	562 640	306.2	260.1	17.7	SALT LAKE COUNTY	619 066	207.2	183.9	12.7
PENNSYLVANIA									
ALLEGHENY COUNTY	1 450 085	547.4	604.7	29.5	VIRGINIA				
BERKS COUNTY	312 509	76.1	67.6	12.6	FAIRFAX COUNTY	596 901	371.4	317.9	16.8
BUCKS COUNTY	479 211	206.7	190.3	8.6	NORFOLK CITY	266 979	55.1	49.2	12.0
CHESTER COUNTY	316 660	72.0	72.3	-4	WASHINGTON				
DELAWARE COUNTY	555 007	186.1	179.6	3.6	KING COUNTY	1 269 749	275.0	367.6	-25.2
ERIE COUNTY	279 780	94.5	82.5	14.5	PIERCE COUNTY	485 643	113.4	98.5	15.1
LANCASTER COUNTY	362 346	53.4	49.3	8.3	SNOHOMISH COUNTY	337 016	86.9	72.0	20.7
LEHIGH COUNTY	273 582	86.4	84.5	2.2	SPOKANE COUNTY	341 835	71.1	72.1	-1.4
WISCONSIN									
DANE COUNTY					DANE COUNTY	323 545	123.1	133.0	-7.4
MILWAUKEE COUNTY					MILWAUKEE COUNTY	964 988	518.1	430.8	20.3
WAUKESHA COUNTY					WAUKESHA COUNTY	280 326	156.3	135.9	15.0

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1980 Decennial Census.²Reflects change in collection cycle.

Table 4. Collections of Selected State Taxes, First Quarter of 1982 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	1st quarter 1982 (thousand dollars)	12-month periods			1st quarter 1982 (thousand dollars)	12-month periods		
		Year ended March 1982 (thousand dollars)	Percent change from--			Year ended March 1982 (thousand dollars)	Percent change from--	
Year ended Dec. 1981	Year ended Dec. 1981	Year ended March 1981	Year ended Dec. 1981	Year ended March 1981	Year ended Dec. 1981	Year ended Dec. 1981	Year ended Dec. 1981	Year ended March 1981
UNITED STATES, TOTAL	40 290 747	160 132 701	1.6	10.3	12 735 107	49 401 829	1.5	10.0
ALABAMA	598 316	2 216 623	.5	13.1	152 682	613 460	.7	6.0
ALASKA	674 845	2 766 727	8.2	33.6	(X)	(X)	(X)	(X)
ARIZONA	438 668	1 812 796	.3	3.3	200 000	780 075	-	-2.2
ARKANSAS	326 150	1 244 963	1.2	6.6	99 875	415 708	.1	6.6
CALIFORNIA	5 207 725	21 084 934	.1	3.9	1 907 368	7 557 714	-1.0	8.1
COLORADO	317 245	1 595 833	4.0	11.8	152 407	596 924	3.7	15.8
CONNECTICUT	546 578	2 152 153	-1.2	5.5	247 771	984 724	1.8	12.4
DELAWARE	156 686	574 562	.8	4.5	(X)	(X)	(X)	(X)
FLORIDA	1 395 637	5 539 145	.2	7.9	723 918	2 728 329	1.4	12.2
GEORGIA	769 931	3 227 232	1.7	10.5	272 240	1 073 610	1.4	7.8
HAWAII	265 702	1 138 722	.6	6.9	141 147	581 626	1.1	8.9
IDAHO	141 753	581 183	2.6	14.5	34 261	146 939	-1.3	4.1
ILLINOIS	1 864 664	7 484 555	1.0	3.9	606 470	2 338 727	.6	.8
INDIANA	768 408	2 949 118	1.9	9.4	392 741	1 449 799	1.6	8.7
IOWA	617 272	1 925 741	.8	7.9	127 393	520 452	-1.1	2.3
KANSAS	392 081	1 448 122	.9	6.4	119 049	468 889	1.9	8.2
KENTUCKY	620 892	2 428 735	.4	9.2	164 010	668 979	1.1	7.8
LOUISIANA	741 410	3 136 691	2.1	18.4	234 236	926 843	2.3	13.5
MAINE	182 624	717 874	1.5	7.7	57 591	248 085	-.2	8.7
MARYLAND	712 217	3 090 507	1.1	7.6	194 682	785 261	1.1	7.2
MASSACHUSETTS	1 170 712	4 811 811	2.5	18.1	222 113	921 644	-.4	12.6
MICHIGAN	1 362 254	6 305 309	-.8	3.3	466 254	1 888 898	-.3	7.8
MINNESOTA	1 059 695	3 720 528	4.8	13.2	210 651	799 585	5.9	19.6
MISSISSIPPI	425 293	1 507 254	2.4	11.3	186 398	765 434	.6	8.1
MISSOURI	589 568	2 291 439	3.1	8.7	208 553	818 657	.7	6.0
MONTANA	115 531	537 433	5.0	20.6	(X)	(X)	(X)	(X)
NEBRASKA	195 751	844 127	.3	1.6	69 544	289 831	-2.1	3.3
NEVADA	187 165	683 801	8.4	37.6	89 944	325 823	14.3	71.3
NEW HAMPSHIRE	77 304	299 845	2.2	12.5	(X)	(X)	(X)	(X)
NEW JERSEY	1 189 681	5 544 212	2.0	16.8	303 146	1 290 854	2.0	6.3
NEW MEXICO	308 629	1 249 116	.7	15.5	134 717	542 404	1.1	14.4
NEW YORK	4 574 395	15 433 206	1.9	10.8	958 717	3 196 779	3.0	7.8
NORTH CAROLINA	975 269	3 678 996	.4	9.3	185 351	771 928	.1	7.0
NORTH DAKOTA	139 498	556 996	5.2	37.2	40 489	145 248	3.1	15.8
OHIO	1 699 792	5 578 415	1.9	10.7	452 426	1 781 918	1.6	17.7
OKLAHOMA	672 270	2 651 765	5.3	29.8	124 384	466 002	5.6	28.1
OREGON	291 089	1 574 448	-3.0	.5	(X)	(X)	(X)	(X)
PENNSYLVANIA	1 677 198	7 980 393	1.2	7.5	560 477	2 183 698	1.3	7.8
RHODE ISLAND	158 325	655 907	3.5	14.0	51 909	193 829	4.5	11.5
SOUTH CAROLINA	491 193	1 965 789	2.0	10.0	152 912	641 391	-.2	6.5
SOUTH DAKOTA	90 617	335 182	2.4	19.7	47 284	191 108	8.7	33.4
TENNESSEE	537 199	2 083 072	1.6	7.8	269 180	1 096 108	.7	7.7
TEXAS	2 151 511	8 927 800	2.5	19.9	887 033	3 367 216	4.6	21.4
UTAH	219 570	913 825	-.2	10.1	102 024	383 902	2.1	13.6
VERMONT	73 039	323 086	2.9	14.0	12 820	47 435	.3	7.2
VIRGINIA	664 661	3 190 489	.9	9.1	165 589	663 878	-.2	5.5
WASHINGTON	846 044	3 388 108	3.2	12.1	525 420	1 878 494	4.9	12.5
WEST VIRGINIA	361 704	1 401 654	2.7	12.6	199 333	725 054	4.5	17.6
WISCONSIN	1 020 986	3 833 063	3.2	10.7	220 289	915 572	.8	6.5
WYOMING	226 000	749 416	19.3	60.8	60 329	222 995	5.3	14.5
EXHIBIT: DISTRICT OF COLUMBIA	265 491	1 180 422	2.1	15.8	63 640	255 217	-1.1	10.6

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, First Quarter of 1982 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	1st quarter 1982 (thousand dollars)	12-month periods			1st quarter 1982 (thousand dollars)	12-month periods			1st quarter 1982 (thousand dollars)	Percent change from—
		Year ended March 1982 (thousand dollars)	Percent change from—	Year ended Dec. 1981		Year ended March 1981	Year ended Dec. 1981	Year ended March 1981		
UNITED STATES, TOTAL	2 468 856	10 187 988	.7	5.4	950 953	3 970 361	1.3	3.7		
ALABAMA	55 239	236 694	-1.4	13.5	16 884	70 371	13.8	9.5		
ALASKA	6 709	28 361	-1.7	17.1	1 947	4 710	13.8	6.3		
ARIZONA	29 892	122 410	-4	2.1	10 684	41 363	2.4	3.6		
ARKANSAS	29 028	131 042	-1.9	-1.5	12 462	51 900	.7	.8		
CALIFORNIA	203 793	835 646	-1	-1.3	73 340	284 256	4.5	3.3		
COLORADO	33 055	128 730	6.9	23.1	8 450	37 508	-1.0	1.8		
CONNECTICUT	35 377	148 846	-9	-.5	17 747	75 076	.5	—		
DELAWARE	7 805	30 768	2.4	4.6	3 117	12 781	2.0	3.0		
FLORIDA	108 648	428 402	-3	2.2	67 944	268 204	.9	2.2		
GEORGIA	83 246	352 506	-5	3.7	20 214	84 701	2.2	4.6		
HAWAII	7 904	32 977	-1.2	-3.2	3 376	14 271	1.3	7.5		
IDAHO	13 095	53 580	.6	5.0	1 942	8 277	-.3	—		
ILLINOIS	89 113	363 493	-.4	-1.8	41 574	179 107	-.2	1.8		
INDIANA	73 366	269 578	4.4	6.0	19 441	86 018	.2	2.2		
IOWA	44 785	172 471	3.8	9.3	14 568	59 250	6.7	25.3		
KANSAS	27 443	114 717	-.3	-.3	8 224	33 906	.9	.5		
KENTUCKY	47 181	198 639	2.2	10.5	5 051	21 809	-1.0	.2		
LOUISIANA	46 296	190 217	—	1.7	15 789	65 209	—	3.0		
MAINE	11 364	49 154	-.2	-1.0	5 516	24 577	-.1	.7		
MARYLAND	43 487	186 396	-1.0	-.7	16 664	70 338	.1	3.6		
MASSACHUSETTS	57 527	271 177	1.3	23.6	39 625	162 685	3.3	13.0		
MICHIGAN	99 862	430 514	-2.2	-4.5	32 588	139 235	-2.7	-1.0		
MINNESOTA	60 596	253 143	2.1	8.4	20 795	89 567	.3	2.4		
MISSISSIPPI	26 310	108 975	.2	-12.6	8 280	35 128	.1	2.8		
MISSOURI	42 874	187 904	-3.0	-2.5	14 369	61 306	.1	1.2		
MONTANA	10 168	49 165	-1.7	.1	2 791	11 858	1.3	2.7		
NEBRASKA	28 271	124 812	-.9	13.9	5 687	23 817	1.0	6.4		
NEVADA	14 144	51 708	12.3	47.3	3 214	13 581	.1	6.4		
NEW HAMPSHIRE	13 684	54 505	4.2	15.5	6 272	26 512	.6	.4		
NEW JERSEY	67 947	283 722	-.6	-.1	40 009	176 391	-.4	.8		
NEW MEXICO	21 154	83 598	5.6	13.5	3 599	15 333	2.0	1.4		
NEW YORK	110 208	443 826	-1.2	-1.3	76 704	339 733	.1	1.1		
NORTH CAROLINA	84 033	342 805	4.9	20.6	4 162	18 245	—	-.6		
NORTH DAKOTA	6 709	34 594	-1.5	7.2	2 245	9 800	-.1	.2		
OHIO	134 508	475 614	9.4	25.0	44 520	204 009	1.8	-2.8		
OKLAHOMA	33 579	135 117	1.4	5.4	20 325	86 362	.3	6.5		
OREGON	20 433	88 914	.7	-.4	13 468	41 389	17.8	34.9		
PENNSYLVANIA	136 677	569 453	-1.3	-2.3	59 714	257 287	—	1.6		
RHODE ISLAND	13 110	46 242	8.5	19.5	6 354	25 717	2.1	2.9		
SOUTH CAROLINA	51 403	205 454	2.5	14.2	6 872	30 062	.1	3.4		
SOUTH DAKOTA	12 743	54 376	2.1	6.8	2 616	11 054	1.2	6.0		
TENNESSEE	64 242	264 222	4.3	20.1	18 531	78 057	.5	2.8		
TEXAS	121 739	494 876	-1.0	5.5	85 849	345 217	1.6	3.6		
UTAH	19 537	79 115	—	10.9	2 606	11 233	.1	4.1		
VERMONT	6 749	24 724	8.8	14.4	2 304	10 136	-1.7	2.1		
VIRGINIA	76 366	325 672	-1.4	9.1	4 043	18 160	—	2.3		
WASHINGTON	57 654	258 642	.2	4.7	22 134	89 083	3.7	23.5		
WEST VIRGINIA	20 729	94 156	-3.1	-5.0	8 937	38 056	-.2	-.1		
WISCONSIN	64 967	255 482	7.3	25.2	26 010	101 819	6.1	16.2		
WYOMING	14 836	41 583	4.5	5.1	1 396	5 897	4.2	5.7		
EXHIBIT: DISTRICT OF COLUMBIA	4 627	21 061	7.2	40.8	2 460	10 620	.1	-1.2		

See footnotes at end of table.

Table 4. Collections of Selected States Taxes, First Quarter of 1982 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	1st quarter 1982 (thousand dollars)	12-month periods		1st quarter 1982 (thousand dollars)	12-month periods			
		Year ended March 1982 (thousand dollars)	Percent change from--		Year ended Dec. 1981	Year ended March 1981	Year ended March 1982 (thousand dollars)	Percent change from--
UNITED STATES, TOTAL	661 707	2 705 302	.1	6.0	10 871 523	44 851 686	2.9	12.8
ALABAMA	23 666	98 093	2.8	10.0	106 996	537 851	-.1	26.7
ALASKA	2 098	8 798	-6.5	11.2	397	1 030	18.1	-33.0
ARIZONA	6 702	23 794	3.8	7.3	59 945	399 366	-1.3	23.5
ARKANSAS	5 267	23 351	-1.2	4.2	87 797	348 858	3.2	14.4
CALIFORNIA	32 783	141 059	-.9	-	1 754 780	6 990 048	2.6	4.2
COLORADO	5 401	24 668	-.9	2.5	58 279	506 410	5.5	13.5
CONNECTICUT	6 874	25 724	-.9	-.1	34 061	140 221	5.4	27.9
DELAWARE	974	5 193	.3	3.3	71 567	278 894	1.0	9.3
FLORIDA	82 381	308 841	.6	4.3	(X)	(X)	(X)	(X)
GEORGIA	23 029	97 634	-.7	1.7	246 835	1 159 386	3.2	17.7
HAWAII	1 479	9 021	-8.6	-5.5	85 670	352 113	.7	5.4
IDAHO	2 003	8 157	-.9	7.8	49 810	212 980	1.9	21.6
ILLINOIS	17 991	75 552	-2.5	-1.5	547 045	2 150 966	1.1	6.6
INDIANA	6 022	34 787	-.2	1.5	191 266	699 494	3.4	21.6
IOWA	3 671	17 050	-1.4	1.7	210 440	712 465	-	14.2
KANSAS	8 313	33 985	1.4	8.6	111 894	444 611	.8	13.9
KENTUCKY	3 687	16 621	-.1	3.5	143 777	602 874	1.5	13.1
LOUISIANA	13 702	56 669	1.4	6.4	22 387	206 365	5.6	-12.9
MAINE	5 745	28 750	.1	4.6	42 158	201 981	3.7	21.5
MARYLAND	6 884	29 681	.1	.3	294 587	1 303 769	2.2	11.6
MASSACHUSETTS	20 870	90 569	1.0	8.2	499 266	2 280 218	1.8	14.2
MICHIGAN	23 526	96 713	-.2	1.1	345 573	2 038 217	-1.4	3.0
MINNESOTA	13 706	55 829	.1	1.3	428 643	1 586 773	5.7	21.0
MISSISSIPPI	8 275	34 605	1.3	5.9	47 669	210 170	5.4	26.5
MISSOURI	5 177	24 910	-2.0	-.6	224 731	772 142	8.6	19.7
MONTANA	3 844	14 737	.4	-1.4	34 419	166 525	8.8	25.8
NEBRASKA	3 137	13 532	1.5	5.8	44 519	210 968	5.5	-10.9
NEVADA	2 393	11 638	.6	2.6	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	1 194	5 122	4.6	11.4	1 238	13 108	1.5	19.5
NEW JERSEY	12 213	59 599	1.0	2.4	303 671	1 236 134	1.2	10.9
NEW MEXICO	3 755	13 628	15.3	68.6	129	47 543	-9.4	41.1
NEW YORK	38 048	147 000	-.5	-.8	2 345 479	8 034 066	7.3	21.5
NORTH CAROLINA	27 455	114 807	-.6	5.0	304 360	1 418 038	.9	11.2
NORTH DAKOTA	1 479	6 066	1.3	-5.7	7 570	52 251	-13.7	-9.4
OHIO	17 337	84 099	-8.9	1.9	309 770	1 226 902	1.4	12.9
OKLAHOMA	9 917	49 941	1.3	37.0	149 570	616 638	7.1	45.0
OREGON	2 445	10 642	-.4	1.4	166 433	994 024	-2.8	7.3
PENNSYLVANIA	37 358	135 952	-3.9	17.5	487 937	1 942 172	.8	8.1
RHODE ISLAND	2 267	7 296	13.3	-4.5	40 080	210 391	.9	21.7
SOUTH CAROLINA	20 435	90 880	.2	4.8	137 575	647 505	3.3	17.9
SOUTH DAKOTA	1 970	9 086	-5.0	8.9	(X)	(X)	(X)	(X)
TENNESSEE	14 233	55 830	1.7	10.0	7 865	41 426	7.9	34.2
TEXAS	66 237	258 347	1.5	18.2	(X)	(X)	(X)	(X)
UTAH	2 547	8 039	7.0	17.0	68 796	310 196	-3.3	4.5
VERMONT	3 324	14 326	1.9	7.3	21 767	110 482	2.7	21.1
VIRGINIA	22 107	78 505	1.2	-.1	278 817	1 412 417	2.3	17.6
WASHINGTON	26 279	95 730	3.5	5.1	(X)	(X)	(X)	(X)
WEST VIRGINIA	1 455	5 999	10.7	8.3	68 793	296 806	4.1	12.0
WISCONSIN	8 965	42 292	-.3	8.7	427 162	1 726 892	2.3	11.0
WYOMING	1 085	2 155	40.9	78.8	(X)	(X)	(X)	(X)
EXHIBIT: DISTRICT OF COLUMBIA	1 891	7 583	-5.4	-6.9	73 922	329 159	-2.8	9.3

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, First Quarter of 1982 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	1st quarter 1982 (thousand dollars)	12-month periods			1st quarter 1982 (thousand dollars)	12-month periods		
		Year ended March 1982 (thousand dollars)	Percent change from--	Year ended Dec. 1981		Year ended March 1982 (thousand dollars)	Percent change from--	Year ended Dec. 1981
UNITED STATES, TOTAL	3 561 191	14 374 791	-1.0	2.0	1 794 055	5 903 883	.4	7.8
ALABAMA	40 253	114 669	4.8	6.7	8 150	41 179	-15.0	10.3
ALASKA	215 665	835 065	-1.4	-.2	3 554	11 989	-2.1	1.6
ARIZONA	16 406	113 639	-2.2	-13.6	33 220	84 109	13.0	27.6
ARKANSAS	20 535	85 214	3.9	2.9	14 518	67 450	-3.2	-8.3
CALIFORNIA	653 899	2 639 679	-4.5	-2.6	170 648	534 705	7.7	20.7
COLORADO	15 631	90 481	2.4	-15.7	18 219	59 350	-2.7	-2.5
CONNECTICUT	70 538	267 840	2.6	4.4	17 684	100 425	-3.0	23.5
DELAWARE	1 997	27 840	-9.4	-32.3	5 468	24 431	-.1	2.1
FLORIDA	83 445	415 253	-2.2	2.1	66 562	275 874	.6	2.3
GEORGIA	61 656	259 825	1.2	6.1	25 952	56 011	1.0	2.8
HAWAII	10 312	47 961	.4	-7.7	2 507	9 784	-15.3	19.6
IDAHO	7 487	49 884	-	3.6	11 590	39 600	2.7	3.5
ILLINOIS	166 262	851 897	3.0	6.9	70 088	390 148	2.1	8.6
INDIANA	19 557	138 915	.7	-11.6	38 255	109 560	-.6	10.6
IOWA	30 023	132 277	-1.7	-6.5	105 906	150 889	-1.0	-1.1
KANSAS	24 530	147 312	-.4	-12.3	29 789	74 103	-4.0	4.4
KENTUCKY	17 659	155 261	-.9	-4.4	22 918	59 402	4.9	21.0
LOUISIANA	25 944	274 756	-2.3	2.3	10 081	56 757	-.3	2.3
MAINE	9 018	37 513	1.6	-9.4	14 436	38 600	7.1	7.6
MARYLAND	18 787	150 413	-.8	-6.0	44 262	91 655	1.0	7.1
MASSACHUSETTS	201 305	612 721	9.7	41.7	29 465	118 764	-1.2	26.6
MICHIGAN	209 557	938 989	-.4	1.7	74 878	238 413	-4.6	12.4
MINNESOTA	108 926	338 700	2.5	-4.0	57 104	156 760	6.9	9.0
MISSISSIPPI	32 627	73 631	6.2	22.1	17 446	46 081	12.8	26.6
MISSOURI	20 943	127 381	2.5	-1.5	42 507	115 454	1.0	1.0
MONTANA	7 789	52 755	1.4	13.4	7 932	24 313	1.6	3.1
NEBRASKA	10 335	51 440	-5.7	-10.7	21 293	45 898	-6.3	1.1
NEVADA	(X)	(X)	(X)	(X)	10 661	31 782	.2	20.0
NEW HAMPSHIRE	20 400	68 205	8.7	12.1	7 988	30 072	8.8	23.7
NEW JERSEY	160 264	855 416	10.7	61.2	85 910	264 430	-2.6	-1.4
NEW MEXICO	14 287	57 940	-6.5	4.8	19 347	39 336	5.8	9.6
NEW YORK	439 443	1 412 312	-14.3	-7.4	92 000	336 452	.5	3.7
NORTH CAROLINA	94 201	275 245	-.6	-3.2	64 470	138 470	-20.7	-.1
NORTH DAKOTA	4 012	43 406	-2.6	6.5	15 323	27 799	6.9	8.5
OHIO	242 553	496 736	1.2	-3.3	67 291	307 120	-4.4	-5.5
OKLAHOMA	36 976	141 939	6.6	22.6	49 360	175 855	4.0	29.8
OREGON	20 719	136 412	-2.6	-22.6	28 794	107 748	2.6	-6.0
PENNSYLVANIA	111 892	880 682	1.2	-3.3	89 531	406 179	1.5	17.3
RHODE ISLAND	9 307	49 759	-6.7	-4.6	5 825	21 897	-.2	54.9
SOUTH CAROLINA	54 714	136 312	-2.6	-14.1	12 854	44 245	-4.7	1.5
SOUTH DAKOTA	148	2 431	-15.6	-31.8	11 337	15 332	-.9	-4.0
TENNESSEE	51 537	200 300	-.3	2.0	31 536	111 818	3.0	6.2
TEXAS	(X)	(X)	(X)	(X)	77 483	352 772	2.4	8.8
UTAH	5 451	41 654	3.3	6.5	8 736	21 396	-.6	.5
VERMONT	5 845	24 001	8.6	6.2	5 320	28 180	4.8	23.2
VIRGINIA	22 898	177 154	-.5	-5.8	36 121	112 147	.1	-2.7
WASHINGTON	(X)	(X)	(X)	(X)	34 228	101 929	4.1	7.3
WEST VIRGINIA	15 486	35 852	11.0	15.9	9 281	51 771	2.3	8.3
WISCONSIN	149 972	307 724	15.4	16.7	54 037	121 121	-2.5	-7.0
WYOMING	(X)	(X)	(X)	(X)	12 194	34 328	4.3	8.5
EXHIBIT: DISTRICT OF COLUMBIA	9 671	65 357	2.5	3.3	9 273	17 545	.1	1.1

— Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Reflects change in collection cycle.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 4 of this report.

ALABAMA

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon, effective August 1, 1980.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax, effective retroactively to January 1, 1979.

ARIZONA

General sales and gross receipts tax. Food products exempted from tax base, effective July 1, 1980.

Motor vehicle and operators' license tax. Rate increases became effective January 1, 1982.

COLORADO

General sales and gross receipts tax. Food products exempted from tax base, effective July 1, 1980.

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective July 2, 1981.

Individual income tax. Credits were allowed for 20 percent of 1980 tax liability and 16 percent of 1981 tax liability.

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.0 to 7.5 percent, effective July 1, 1980.

Motor vehicle and operators' license tax. Effective January 1, 1981, automobile registration is required every 2 years.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective August 1, 1981.

Corporation net income tax. Rate decreases became applicable February 18, 1981.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon, effective June 1, 1981.

HAWAII

Motor vehicle and operators' license tax. Initiated staggered registration system, effective May 26, 1981.

IDAHO

Motor fuel sales tax. Tax rate increased from 9.5 to 11.5 cents per gallon, effective July 1, 1981.

ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs decreased from 3 to 2 percent, effective January 1, 1981.

APPENDIX A—Continued

INDIANA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1982 was 11.1 cents per gallon.

IOWA

Motor fuel sales tax. Tax rate increased from 10 to 13 cents per gallon, effective September 1, 1981.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1982 was 10.0 cents per gallon.

LOUISIANA

Individual income tax. Tax rates decreased, applicable January 1, 1980.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Alcoholic beverage sales tax. Rate increases became effective September 18, 1981.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1982 was 11.1 cents per gallon.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1980.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon, effective June 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective June 1, 1981.

MISSISSIPPI

Motor vehicle and operators' license tax. Rate increases became effective November 1, 1981.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1982 was 13.9 cents per gallon.

Tobacco product sales tax. Rate increases became effective August 30, 1981.

- Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Tax rate decreased from 18 to 15 percent applicable January 1, 1980.

NEVADA

General sales and gross receipts tax. Tax rate increased from 3.5 to 5.75 percent, effective May 1, 1981.

Motor fuel sales tax. Tax rate increased from 6 to 10.5 cents per gallon, effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon, effective July 1, 1981.

Corporation net income tax. A 13.5 percent surtax was imposed, applicable July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW MEXICO

General sales and gross receipts tax. Tax rate decreased from 3.75 to 3.5 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of March 31, 1982 was 9 cents per gallon.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Individual income tax. Tax rates decreased, applicable January 1, 1981.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon, effective July 1, 1981.

Motor vehicle and operators' license tax. Initiated staggered registration effective July 1, 1980.

NORTH DAKOTA

Individual income tax. Tax rates decreased applicable January 1, 1981.

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

OHIO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective January 1, 1981, decreased from 5 to 4 percent, effective July 1, 1981, and increased from 4 to 5.1 percent effective November 15, 1981. In addition cigarette sales are no longer exempt, effective November 15, 1981.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1982 was 11.7 cents per gallon.

Tobacco product sales. Rate decreases became effective November 15, 1981.

Corporation net income tax. A 15 percent surtax was imposed applicable starting with the 1981 tax liability.

OKLAHOMA

General sales and gross receipts tax. Services became subject to sales tax, effective June 29, 1981.

Alcoholic beverage sales tax. Rate increases became effective January 1, 1981.

OREGON

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective January 1, 1982.

Tobacco product sales. Rate increases became effective December 1, 1981.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Corporation net income tax. Rate increases became effective July 1, 1981.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of March 31, 1982 was 12 cents per gallon.

Individual income tax. Tax rate increased applicable to 1981 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1982 was 13 cents per gallon.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective April 1, 1980, and decreased from 5 to 4 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1982 was 13 cents per gallon.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective June 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

UTAH

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

VERMONT

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective June 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

VIRGINIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective July 1, 1980.

WASHINGTON

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective December 4, 1981.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of March 31, 1982 was 12 cents per gallon.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 5 percent, effective June 1, 1981. In addition, food products exempted from tax base, effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective September 1, 1981.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1982 was 13 cents per gallon.

Tobacco product sales tax. Rate increases became effective August 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective August 1, 1981.

APPENDIX B
Seasonal Factors for Tax Collections, First Quarter of 1982 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS									
1982:									
1ST QUARTER	100.4	101.4	99.6	104.4	97.4	94.5	104.3	128.2	100.4
1981:									
4TH QUARTER	94.4	129.3	136.3	99.7	102.6	99.6	76.8	80.0	90.2
3D QUARTER.	92.8	85.3	82.2	96.5	101.6	96.6	78.0	81.2	90.1
2D QUARTER.	112.3	84.3	82.4	99.4	98.5	109.3	140.5	110.3	119.3
1ST QUARTER	100.6	101.0	98.8	104.4	97.3	94.5	104.9	129.0	100.4
1980:									
4TH QUARTER	94.3	129.4	136.6	99.6	102.3	99.6	76.5	79.5	90.0
3D QUARTER.	92.8	85.3	82.1	96.5	101.9	96.5	78.0	80.7	90.3
2D QUARTER.	112.3	84.7	83.2	99.6	98.7	109.4	140.0	110.3	119.3
1ST QUARTER	100.8	100.0	97.3	104.4	97.0	94.6	106.2	130.8	100.4
1979:									
4TH QUARTER	94.0	129.9	137.3	99.4	101.9	99.6	75.7	78.2	89.7
3D QUARTER.	92.7	85.5	82.2	96.6	102.3	96.2	77.8	79.9	90.6
2D QUARTER.	112.4	85.3	84.3	99.7	99.2	109.7	139.7	110.1	119.4
1ST QUARTER	101.1	98.5	95.2	104.4	96.5	94.7	107.6	133.7	100.5
1978:									
4TH QUARTER	93.7	130.7	138.3	99.2	101.5	99.5	74.9	76.3	89.3
3D QUARTER.	92.6	85.5	82.2	96.7	102.9	95.9	77.4	79.1	90.8
2D QUARTER.	112.6	86.1	85.3	100.1	99.7	110.0	139.6	109.4	119.8
1ST QUARTER	101.4	96.4	93.0	104.2	95.8	94.9	109.0	137.9	100.5
1977:									
4TH QUARTER	93.3	131.6	138.9	99.0	101.0	99.4	74.1	73.5	88.8
3D QUARTER.	92.4	85.9	82.6	96.6	103.6	95.4	76.8	78.5	90.8
2D QUARTER.	112.9	87.0	86.3	100.6	100.2	110.4	140.2	108.5	120.4
1ST QUARTER	101.7	94.5	92.1	103.7	94.9	95.2	109.1	141.9	100.3

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to current quarter. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 2 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.